

State of California  
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

**Regulation 2509. PREPAYMENT OF DISTILLED SPIRITS TAX; CONSOLIDATED RETURNS.**

Any distilled spirits wholesaler may make an application to the board for permission to prepay the distilled spirits excise tax on his inventory of distilled spirits on hand as of the first day of any calendar month, and for permission thereafter to pay the excise tax levied on sales of distilled spirits on the basis of subsequent purchases and acquisitions of distilled spirits by him. Any wholesaler who has been granted such permission and who operates more than one location for which distilled spirits wholesalers' licenses are issued and who elects to file a consolidated tax return covering distilled spirits transactions for all of his branch premises, need not include in his SBE Forms 241A and 243B transfers of distilled spirits between his own premises as otherwise provided in this article.

*History:* Effective April 17, 1955.